EXHIBIT 37



STATE OF NEW YORK (3PR 2 1963 INCOME TAX BUREAU

DEPARTMENT OF TAXATION AND FINANCE

EDWARD D. IGOE DIRECTOR

STATE TAX COMMISSION

ALBANY 1, N. Y.

ADDRESS YOUR REPLY TO

JOSEPH H. MURPHY, PRESIDENT IRA J. PALESTIN JAMES R. MACDUFF

APR 1 1963

Aaron R. Frosch c/o Weissberger & Prosch 120 E. 56th St. New York 22, N. Y.

RE: Marilyn Monroe, Dec'd.

Dear Mr. Frosch:

The decedent's 1961 New York State income tax resident return has been received.

As the only other return on file is a 1957 nonresident return, will you please furnish the following information in order that a correct audit for all years may be made:

- 1. Is the estate a resident estate?
 - 2. Were New York State income tax returns filed for 1959 and 1960?
 - 3. If yes to No. 2 question please indicate type of form (resident or nonresident) and name and address as appearing on each return.
 - 4. When did the decedent become a resident of New York State.

When replying, please refer to Division 44-F, File 2-8286049.

Very truly yours,

Jacob Bodian

Income Tax Audit Supervisor

Income Tax Bureau

CAH: JJB